

**Survey of Local Government Finances**  
**Utah Municipalities**  
Fiscal Year Ended June 30, 2005

2005

FY 2005	Entity Name: City of Saratoga Springs	GOVERNMENTAL FUNDS	ENTERPRISE FUNDS
PART I	TAX REVENUES	Amount	Amount
	<b>Property Taxes</b>		
1.1	Property taxes - (All property taxes not separately listed below.)	360,070	
1.2	Property Taxes - Debt Service		
1.3	Property Taxes - RDA Increment		
1.4	Property Taxes - Library		
1.5	Property Taxes - Delinquent	74,459	
2	Fee in lieu	57,049	
	<b>Local Sales Taxes</b>		
3.1	General sales tax - Local option	359,176	
3.2	Highway improvement sales tax		
3.3	Resort community sales tax		
3.4	Resort plus sales tax		
3.5	Energy sales and use tax	196,917	
3.6	Transient room tax		
3.7	Public transit sales tax (UC 59-12-501)		
3.8	Other - specify		
	<b>Franchise Tax</b>		
4.1	Telephone franchise tax	67,144	
4.2	Cable TV franchise tax	4,601	
4.3	Water franchise tax		
4.4	Sewer franchise tax		
4.5	Other - Specify		
	<b>Licenses, Fees and Permits</b>		
5.1	Business license fees	13,450	
5.2	Building permit fees	667,878	
5.3	Other licenses, permits & taxes - Specify	216,434	
	<b>Basement Permit Fees, Protective Inspection Fees</b>		
	<b>REVENUES - Other than tax and intergovernmental revenues</b>		
	<b>Utility Sales Revenue / User Fees</b>		613,153
1.1	Water supply system		
1.2	Electric power system		
1.3	Gas supply system		
1.4	Transit or bus system		
	<b>Other Sales and Service Revenue</b>		403,755
2.1	Sewer charges		
2.2	Storm drainage		

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PART II		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
REVENUES - Other than tax and intergovernmental revenues (cont.)		Amount		Amount	
2.3	Garbage collection / street cleaning	A81		284,038	
3.1	Parks and recreation charges	A61	30,252		
3.2	Airports - include rentals and gross sales of gas and oil.	A01			
3.3	Parking facilities, lots & meters	A60			
3.4	Hospital charges received	A36			
3.5	Cemeteries	A03			
3.6	Municipal housing rental projects (gross)	A50			
3.7	Special police services	A88			
4.1	Impact fees	A88	1,607,444	443,125	
4.2	Connection fees	A88		1,492,453	
4.3	Plan check fees	A88	458,841		
4.4	Zoning & subdivision fees	A88	582,886		
4.5	Sale of maps & publications	A88	1,340		
5	Other miscellaneous fees	A88	10,964		
Special Assessments					
6.1	Street cuts and public improvements	U01			
6.2	Sidewalk & curb repairs	U01			
6.3	Street lighting charges - Lighting districts	U01	71,432		
6.4	Other special improvement & service	U01			
Fines and Forfeitures (Circuit Court)					
7.1	Court fines, bail forfeitures, and moving violations surcharges	U99			
7.2	Parking ticket revenue	U99			
Fines (Justice Court)					
8.1	Court fines, bail forfeitures, and moving violations surcharges	U99			
8.2	Parking ticket revenue	U99			
9	Interest, Rents and Royalties	U20	123,864	26,796	
10	Interest earnings	U40			
10	Rents and royalties	U40			
Miscellaneous					
11	Other miscellaneous revenue - Specify Misc. Revenue/Other Financing Sources-Governmental Developer Contribution/Sale of Water Rights-Enterprise	U99	1,399,621	1,179,698	
12	Proceeds from bond issues	NR			
13	Receipts from sale of real property	U11			

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		GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
		(a)	(b)	(c)	(d)	(e)	(f)
		From the State	From other local governments	From federal government directly	From the State	From other local governments	From federal government directly
<b>PART III INTERGOVERNMENTAL REVENUE</b>							
1	General support	C30	D30	B30	C30	D30	B30
2	Public safety grants	C89	D89	B89	C89	D89	B89
3	Streets and highways / C Roads	C46	D46	B46	C46	D46	B46
4	Community development	C50	D50	B50	C50	D50	B50
5	Liquor funds	C89	D89	B89	C89	D89	B89
6	Intergovernmental service contracts	C89	D89	B89	C89	D89	B89
7	Other - Specify	C89	D89	B89	C89	D89	B89
<b>PART IV DIRECT EXPENDITURES BY PURPOSE AND TYPE</b>		<b>GOVERNMENTAL FUNDS</b>			<b>ENTERPRISE FUNDS</b>		
		Current Operation Direct expenditures including salaries and wages (a)	Construction (b)	Purchase of equipment, land, and existing structures (c)	Current Operation Direct expenditures including salaries and wages (d)	Construction (e)	Purchase of equipment, land, and existing structures (f)
<b>Governmental Administration</b>							
1.1	Financial administration	E23	F23	G23	E23	F23	G23
1.2	Judicial / courts	E25	F25	G25	E25	F25	G25
1.3	Legal / attorney	E25	F25	G25	E25	F25	G25
1.4	General municipal buildings	E31	F31	G31	E31	F31	G31
1.5	Central administration	E29	F29	G29	E29	F29	G29
1.6	Planning and zoning	E29	F29	G29	E29	F29	G29
1.7	Economic development	E89	F89	G89	E89	F89	G89
<b>Public Safety</b>							
2.1	Police	E82	F82	G82	E82	F82	G82
2.2	Fire	E24	F24	G24	E24	F24	G24
2.3a	Ambulance / paramedic - Use this line if the services are part of the fire department.	E24	F24	G24	E24	F24	G24
2.3b	Ambulance / paramedic - Use this line if the services are not part of the fire department.	E32	F32	G32	E32	F32	G32
2.4	Corrections / Jail	E05	F05	G05	E05	F05	G05
2.5	Protective inspection and regulation	E86	F86	G86	E86	F86	G86
<b>Environment and Housing</b>							
3.1	Sewer	E80	F80	G80	E80	F80	G80
3.2	Storm drainage	E80	F80	G80	E80	F80	G80
3.3	Solid waste management	E81	F81	G81	E81	F81	G81
3.4	Recycling programs	E81	F81	G81	E81	F81	G81
3.5	Housing & community development	E30	F30	G30	E30	F30	G30
3.6	Redevelopment agencies	E30	F30	G30	E30	F30	G30

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PART IV DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)	GOVERNMENTAL FUNDS				ENTERPRISE FUNDS			
	Current Operation Direct expenditures including salaries and wages (a)	Construction (b)	Purchase of equipment, land, and existing structures (c)	Current Operation Direct expenditures including salaries and wages (d)	Construction (e)	Purchase of equipment, land, and existing structures (f)		
3.7 Parks and recreation programs (not addressed below.)	E61			E61				
3.8 Cultural & community events	E61			E61				
3.9 Golf courses	E61			E61				
3.10 Rodeo grounds & equestrian parks	E61			E61				
3.11 Cemeteries	E61			E61				
3.12 Libraries	E61			E61				
<b>Transportation</b>								
4.1 Roads & streets - maintenance and construction - See instructions	E44			E44				
4.2 Other road and street maintenance - including snow removal	E44			E44				
4.3 Sidewalk, curb, & gutter	E44			E44				
4.4 Street lighting	E44			E44				
4.5 Engineering	E44			E44				
4.6 Municipal airports	E61			E61				
4.7 Parking facilities	E61			E61				
<b>Health</b>								
5.1 Own hospitals	E36			E36				
5.2 Other hospitals	E36			E36				
5.3 Health (other than hospitals)	E32			E32				
<b>Interest on Debt</b>								
6.1 Interest on debt - Water supply system	191			191				
6.2 Interest on debt - Electric power system	192			192				
6.3 Interest on debt - Gas supply system	193			193				
6.4 Interest on debt - Transit or bus system	194			194				
6.5 Interest on debt - All other interest	199			199				
<b>Utilities</b>								
7.1 Water supply system	E91			E91				
7.2 Electric power system	E92			E92				
7.3 Gas supply system	E93			E93				
7.4 Transit or bus system	E94			E94				
<b>All Other Expenditures</b>								
8.1 All other expenditures - See instructions - Specify	E99			E99				
<b>Workers Compensation</b>								

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PART IV		GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)		Current Operation Direct expenditures including salaries and wages	Construction	Purchase of equipment, land, and existing structures	Current Operation Direct expenditures including salaries and wages	Construction	Purchase of equipment, land, and existing structures
8.2	All other expenditures - See instructions - Specify	E89 1,150	F89 G89	E89 G89	F89 G89		
8.3	Unemployment All other expenditures - See instructions - Specify	E89 F89	G89	E89 G89	F89 G89		
PART V		GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
INTERGOVERNMENTAL EXPENDITURES		Paid to State	Paid to Other Governments		Paid to State	Paid to Other Governments	
1	File	L24	M24	L24	M24		
2	Highways	L44	M44	L44	M44		
3	Police	L62	M62	L62	M62		
4	Sanitation	L81	M81	L81	M81		
5	Recreation	L81	M61	L61	M61		
6	Judicial and legal	L25	M25	L25	M25		
7	All other	L89	M89	L89	M89		
PART VI		GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
PERSONNEL EXPENDITURES		Amount			Amount		
1	Report the total expenditure for salaries and wages included in column (a + c) of part IV, as well as any salaries and wages paid to your own government's employees on force account construction projects.	200 1,123,313			200 163,205		
PART VII		GOVERNMENTAL and ENTERPRISE FUNDS					
INDEBTEDNESS		Outstanding at beginning of year	Issued during fiscal year (include all refunding debt)	Retired during fiscal year (include all refunded debt)	Total Outstanding (a + b - c = d) Also, (d = e + f)	Revenue and nonguaranteed bonds	Guaranteed bonds
Long-term Outstanding Debt		(a)	(b)	(c)	(d)	(e)	(f)
1.1	Water supply system	18A 2,244,000	29A 0	39A 63,000	44A 2,181,000	41A	41B
1.2	Electric supply system	18B	29B	39B	44B	41B	41C
1.3	Sewer system	18X	29X	39X	44X	41X	41D
1.4	Gas supply system	18C	29C	39C	44C	41C	41E
1.5	Transit system	18D	29D	39D	44D	41D	41F
1.6	Public debt for privately owned housing, industrial or business purposes	19T	34T	44T	44T	41T	41G

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PART VII		GOVERNMENTAL and ENTERPRISE FUNDS					
INDEBTEDNESS (cont.)		Outstanding at beginning of year	Issued during fiscal year (include all refunding debt)	Retired during fiscal year (include all refunded debt)	Total Outstanding (a + b - c = d) Also, (d = e + f)	Revenue and non-guaranteed bonds	Guaranteed bonds
		(a)	(b)	(c)	(d)	(e)	(f)
Long-term Outstanding Debt		19X	28X	28X	44X	41X	
1.7 All other purposes							
Other Long-term Obligations							
2.1 Capital lease purchase agreements		56,090	1,395,621	46,346	1,405,365		
2.2 Accrued leave liability (sick leave and vacation)					29,621		
Short-term (interest bearing) Debt							
3 Total short-term debt		61V	64V				
CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR		(a)	(b)	(c)			
Cash and investments held at end of fiscal year		W01	W31	W61	8,886,700		

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PART IX		RATES		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
1.	Energy Sales & Use Tax Rate		6%				
2.	Cable TV Franchise Tax Rate		3%				
3.	Telephone Franchise Tax Rate		4%				
Remarks:							
<div style="display: flex; justify-content: space-between;"> <div> <p><b>PART X</b> Data supplied by:</p> <p>Name (Please print) Alyson Alger</p> <p>Title</p> <p>Date 2/10/2006</p> <p>2005 Version</p> </div> <div> <p>Deputy City Recorder</p> <p>Telephone 801-766-9793</p> </div> <div> <p>Include with audit report submitted to:</p> <p>Utah State Auditor Utah State Capitol Office Complex, E310 Salt Lake City, UT 84114</p> <p>Richard Moon Office of the State Auditor Utah State Capitol Office Complex, E310 Salt Lake City, UT 84114</p> <p>Phone: (801) 538-1334 or 1-800-622-1243 Fax: (801) 538-1383 Email: richardmoon@utah.gov</p> </div> </div>							